

REGISTERED CHARITY NUMBER: 1101594

Help the Cambodian Children

Annual report and financial statements
for the Year ended 31st January 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number

1101594

Trustees

Mrs R Hoggett
Mrs C Rollings
Mrs A Campbell

Principal Office

1, Pitchcombe Gardens
Coombe Dingle
Bristol
BS9 2RH

Independent Examiner

P W John &Co
Parkview
23 Wadham Street
Weston-super-Mare
Somerset
BS23 1JZ

Help the Cambodian Children

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 January 2022.

Objectives and Activities

1. To advance the education of Cambodian children and provide recreational facilities and encourage early childhood learning
2. To aid the relief of poverty and suffering in Cambodia through community support and development.

All the funds (with the exception of bank charges) raised in the UK are transferred to Bomnong L'or, our Cambodian registered counterpart, to aid its activities **set out in this report**. The organisation has continued to focus its work on Sihanoukville, situated on the southern west tip of Cambodia where poverty is still rife.

Bomnong L'or Centre

HTCC centre, now registered in Cambodia under the name Bomnong L'or, was born in 2003 with the realisation that a **strategically located community centre** would revolutionise the lives of people living in an impoverished district in Sihanoukville, Cambodia.

The idea was simple. **"Help the Children"**. In Cambodia, as with other developing nations, children, and their education, are often literal investments in the future. The district we work in, is a highly impoverished one, with many families living in tin shacks, with no access to running water, where opportunities to escape the poverty trap are few.

When we opened, many families were under so much strain that children were being sent out to work to help support their families. This, combined with the fact parents could not afford the cost of school uniforms meant that many **children were not attending state school** and therefore receiving no form of education at all.

The centre was opened and dedicated itself to alleviating this poverty by **focusing on education and increasing opportunities**. It has steadily grown into a fully-fledged, multi-disciplinary asset to the community, combining **education, health care, community outreach and nutritional support**.

We believe that education is the **path out of poverty for children**. We are open to students 5 days a week, 52 weeks of the year, from age of two years, up to young adults.

The Centre's primary focuses are:

- to provide life changing skills
- to provide family advice and social work assistance
- to promote health and hygiene
- to improve nutrition through our food drop scheme
- to provide uniforms and school supplies for children, to ensure they can attend state school
- to develop essential social skills and self-discipline through collaborative activities
- to improve educational levels, through access to a varied and engaging curriculum and to provide opportunities for creativity in learning
- to provide English and Computer classes to young adults
- to provide basic healthcare onsite and fund hospital visits for in need families
- to provide children with a chance to be kids in a fun, safe environment, giving them a sense of stability.

Help the Cambodian Children

Trustee's Report

ACHIEVEMENT AND PERFORMANCE 2021

EDUCATION CENTRE

The focus of our main resources this year have been on our Educational centre, while balancing continued support for our community who are still dealing with the economic impacts of Covid-19.

After years of dealing with the Covid-19 lockdowns, this year Jan 2021-2022 we have been able to open full time and at full capacity.

Attendance **numbers have increased form last year with, on average, 100 children and teenagers attending the Centre each day.** The Centre is open 5 days a week, plus the occasional weekend outing, and we have maintained our existing recreational facilities and educational programmes, which include the following:

- Art and craft classes
- IT lessons
- English language classes
- Khmer language classes
- Mathematic classes
- Dance and drama classes
- Fitness activities and sports
- Science activities
- Social awareness
- Team building activities and games
- Homework classes (help with homework set by Government schools)
- Library and reading classes
- Preschool care

Evening classes

We have re-opened our evening English classes to huge success and uptake. The students vary in age from 15 to 21 years old, attending either a beginner or intermediate level programme. These classes have a huge impact on students' ability to progress through their English exams at school and find gainful employment in the future.

COMMUNITY SUPPORT

This year we have continued our support programme in the community. Consisting of food drops, building/home materials and maintenance, and family advice and support. The continued economic impact of the Covid-19 crisis is still affecting many in the area and putting extra strain on families.

'Food Drops', providing families with rice, fish and cooking materials for the month, eases their financial burden and ensures children are getting enough nutrients at home.

We continue to purchase educational materials (books, pens etc) and uniforms for parents who cannot afford to buy them so that their children are able to attend Government school.

We supply everyday clothes/flip flops to some children who attend the Centre in need of them.

While tourism is slowly returning to the country it will take a while until the economic growth they bring reaches those most in need, so we believe this extra support from our centre will continue for the foreseeable future.

Help the Cambodian Children

Trustees' Report

MEDICAL/HEALTHCARE and HYGIENE PROJECT

We have continued to run a basic triage service from the centre along with being a point of contact for any in the community that require medical support.

We have funded treatment at the Government Referral Hospital, of minor injuries and illnesses of our students and their families. We have had no major accidents this year so our resources have not been much drawn on.

The improvement of treatment in the Local Referral Hospital means we no longer have to send families to Phnom Penh for major treatments.

There is also now a government scheme in place which helps some of our poorest families receive medical care at no/little cost.

We continue to arrange the supply of hearing support and dental care through clinics run by local NGO, M'Lop Tapang.

Basic hygiene such as teeth brushing and regular headlice treatments are carried out on site.

CHALLENGES OF 2021

This year our **biggest struggle remains the securing of stable finances**. While the lockdowns of Covid-19 have ended, the financial ramifications are still being felt.

These ramifications affect us in three ways:

- Firstly, many of the families that rely on our services are struggling to maintain a liveable income. This is leading to younger family members leaving education to help support the family in other ways. These **families are now more reliant on the nutritional support and help with housing repairs or medicines** (when not covered by the previously mentioned government scheme), that our centre provides.
- Secondly, local costs are increasing, meaning our "food drops" cost us more to carry out, and centre supplies are more expensive to buy. While these costs each are only small, totalled together, when we already work on a small budget, make a big impact.
- Thirdly, while demand on our services and our spending costs increase, many of our private donors are also feeling the pinch and **reducing donated amounts**. We have also found growing competition for funding on the wider stage, as many other charities like ours need to find extra funding.

These things combined result in the centre being forced to focus its main efforts on its core programmes and means **we can not extend our services further, as we would ideally like to do**.

Help the Cambodian Children

Trustees' Report

FINANCIAL REVIEW

The **whole focus of the UK charity is to raise funds for the Bomnong L'or charity in Cambodia**. This year all money donated has been spent by Bomnong L'or on maintaining their educational and community programme.

This **COMPREHENSIVE SUPPORT PROGRAMME** includes funding the following:-

- Payments of wages to teachers and staff
- Lease payment for the Centre
- Providing the Centre with recreational equipment
- Supplying educational materials for teachers and students
- Funding charges for the supply of clean water, electricity and internet
- Building and playground maintenance
- Funding teacher training courses.

Bomnong L'or also reopened evening classes, incurring teacher salary increases, but the benefit of these was seen to far outway the costs (which are minimal).

The continued economic impact of Covid-19 and world recession is increasing daily prices for the centre which is again putting greater strain on our resources.

We undertook a large funding push this year, which was generally successful, reaching 80% of our target. However only 50% was pledged as recurring donations, so the search for sustainable funds continues.

FUTURE DEVELOPMENTS

In the current climate our **main goal for the coming year is to secure the services we currently provide**. While there is a growing need to provide more, we do not wish to gamble on the stability of what we currently do. At its heart, the centre's aim is to improve the education and circumstances of children in our immediate area. This has to come first in our planning.

If funding becomes available we do hope to be able to extend evening classes. These have proved so popular that they are already over subscribed. We think **increasing the number of classes, as well as running some Chinese lessons on the weekend**, would be a huge benefit to the community, and would not require too much extra funding to achieve.

Help the Cambodian Children

Trustees' Report

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing Document

The charity is controlled by its governing document, a deed of trust as constitutes an unincorporated charity.

Organisational Structure

Help the Cambodian Children is a not-for-profit charitable organisation founded in February 2003, which not only provides aid but is also focused on supporting projects where Cambodian people are desperately trying to help themselves and their local community. All Trustees work on a voluntary basis. The Cambodian Activities that we support are now run by our Cambodian Registered Organisation, Bomong L'or.

Major risks and management of those risks

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long term and short term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on2022 and signed on its behalf by:

Mrs A Campbell
Trustee

Help the Cambodian Children

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to;

1. select suitable accounting policies and then apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on2022 and signed on its behalf by

Mrs A Campbell
Trustee

Help the Cambodian Children

Independent Examiners Report

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 January 2022 which are set out on pages 9 to 12.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act;
or
2. the accounts do not accord with those records.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Paul William John FCCA
P W John & Co
Parkview
23 Wadham Street
Weston-super-Mare
Somerset
BS23 1JZ

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Help the Cambodian Children

Receipts and Payments Account

For the year ended 31 January 2022

	Note	Unrestricted Funds £	Total 2022 £	Total 2021 £
Receipts				
Donations		23,890	23,890	16,098
Gift aid		<u>1,375</u>	<u>1,375</u>	<u>676</u>
Total receipts		25,265	25,265	16,774
Payments				
Charitable activities	3	<u>15,048</u>	<u>15,048</u>	<u>25,000</u>
Surplus/(Deficit) for the year		<u><u>10,217</u></u>	<u><u>10,217</u></u>	<u><u>(8,226)</u></u>

All income and expenditure derive from continuing activities

Help the Cambodian Children

Statement of Assets and Liabilities as at 31 January 2022

	Note	2022 £	2021 £
Current assets			
Cash at bank		<u>22,512</u>	<u>12,295</u>
Net assets		<u>22,512</u>	<u>12,295</u>
Funds of the charity:			
Income funds			
Unrestricted funds	4	<u>22,512</u>	<u>12,295</u>
Total funds		<u>22,512</u>	<u>12,295</u>

The financial statements on pages 9 to 12 were approved by the trustees, and authorised for issue on2022 and signed on their behalf by:

.....
Mrs R Hoggett
Trustee

Help the Cambodian Children

Notes to the financial statements

For the year ended 31 January 2022

1. Statement of Accounting Policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 (as updated through update Bulletin 1 published on 2 February 2016), the Financial Reporting standard applicable in the United Kingdom and Republic of Ireland (FRS102), and the Charities Act 2011.

Basis of preparation

The financial statements have been prepared on the receipts and payments basis, and comprise a receipts and payments account and statement of balances, as permitted for lower-income charities by section 133 of the Charities Act 2011. Only cash movements during the period are summarised in the receipts and payments account, no recognition being taken of transactions due but not received or paid.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on a going concern basis. The Trustees have assessed the Charity's ability to continue as a going concern and have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing these financial statements.

Funds structure

Unrestricted funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Trustees have designated funds to specific projects in line with the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors.

Resources expended

Expenditure is allocated between:-

- Expenditure incurred on raising funds;
- Expenditure incurred in direct fulfilment of the charity's objectives.

Expenditure is accounted for on a cash basis.

Help the Cambodian Children

Notes to the financial statements

For the year ended 31 January 2022

Charitable activities

Costs of charitable activities include the payment of grants in furtherance of the charities objectives.

Irrecoverable VAT

The charity is not registered for VAT and consequently all expenditure is shown inclusive of VAT.

2. Trustees' Remuneration

The Trustees were not paid any remuneration or expenses during the year.

3. Charitable activities

	2022	2021
	£	£
Grant-Bomnong L'or	15,000	25,000
Bank Charges	<u>48</u>	<u>-</u>
	<u>15,048</u>	<u>25,000</u>

4. Statement of funds

Unrestricted funds

	£
Balance at 1 February 2021	12,295
Surplus for year	<u>10,217</u>
Balance at 31 January 2022	<u>22,512</u>